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Policy Advisor

MEMORANDUM

TO: All Sheriffs

FROM: Thomas S. Crawford, Policy Advisor
Department of Revenue 

DATE: January 13, 2012

SUBJECT: Second Notices for Property Tax Bills

As the time to send second notices approaches, please keep in mind that the notice should inform the delinquent taxpayer of the substantial interest, penalties and fees that will be added to the total due if the bill is not paid in your office. The following language is suggested for inclusion in the notices:

Penalties, interest and fees will be added to the total due if not paid to the sheriff's office by April 16, 2012. Additionally, if the bill remains unpaid, it will be subject to purchase by a third party later this summer. If this occurs, a substantial amount of additional fees and interest can be charged by the third party purchaser.

If your office is on a delayed collection schedule, then you will need to use the applicable date – instead of April 16th – for when the additional penalties, interest and fees will be added.

Thank you for all of your efforts in administering the collection process for property tax bills. If you have any questions concerning this memorandum, do not hesitate to contact me at (502) 564-7179 or via email at Tom.crawford@ky.gov.